

**EXHIBIT 2**

**Fee Statement**

<b>Exhibit A</b>	Compensation by Timekeeper for Compensation Period December 1, 2022 through December 31, 2022
<b>Exhibit B</b>	Summary of Compensation by Project Category During Compensation Period December 1, 2022 through December 31, 2022
<b>Exhibit C</b>	Detailed Time Description by Timekeeper and Category During Compensation Period December 1, 2022 through December 31, 2022
<b>Exhibit D</b>	Monthly Expense Summary December 1, 2022 through December 31, 2022
<b>Exhibit E</b>	Expense Summary During Compensation Period December 1, 2022 through December 31, 2022

# **EXHIBIT A**

**Compensation By Timekeeper for Compensation Period  
December 1, 2022 through December 31, 2022**

**Consulting**

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<b>Professional</b>	<b>Title</b>	<b>Hourly Rate Billed in Application</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
John Policano	Executive Director	\$1,095.00	59.80	\$65,481.00
Kevin Pleines	Director	\$650.00	199.30	\$129,545.00
Chris Walker	Director	\$570.00	74.40	\$42,408.00
Total			<b>333.50</b>	<b>\$237,434.00</b>

## **EXHIBIT B**

**Summary of Compensation By Project Category  
During Compensation Period  
December 1, 2022 through December 31, 2022**

<b>Category</b>		<b>Hours</b>	<b>Fees</b>
A	Operations Analysis and Review	0.0	\$ -
B	DIP Budget/Credit Agreement and Cash Flow Reporting	106.4	\$ 76,415.00
C	Creditor, Lender or Equity Holder Inquiries	0.0	\$ -
D	Calls/Meetings with US Trustee and/or Staff	5.0	\$ 3,828.50
E	Calls/Meetings with Company, Board, Counsel and/or Staff	15.4	\$ 13,025.50
F	Statements/Schedules and MOR's	10.6	\$ 6,642.00
G	Preparation and Review of Bankruptcy Documents and Related Filings	16.8	\$ 13,068.00
H	Financial Review and Analysis	40.6	\$ 27,078.50
I	Asset Sale Process	71.3	\$ 47,578.00
J	Attendance at Court Hearings or Depositions	9.2	\$ 6,881.00
K	Employee Management	0.0	\$ -
L	Case Administration	3.6	\$ 2,577.00
M	Calls/Meetings with Lenders and Lender Advisors/Counsel	0.0	\$ -
N	Analysis and Related Work re: Plan and Exit	0.0	\$ -
O	Contract Review and Analysis	11.4	\$ 8,166.50
P	Calls/Meetings or Response to Inquiries from UCC Advisors	43.2	\$ 32,174.00

## **EXHIBIT C**

**Detailed Time Description by Timekeeper and Category During Compensation Period  
December 1, 2022 through December 31, 2022**

<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Hours</b>
<b>B. DIP Budget/Credit Agreement and Cash Flow Reporting</b>			
1-Dec	Kevin Pleines	Strategized with RPA team related to cash budget	0.5
1-Dec	Kevin Pleines	Analyzed and summarized cash balances for first day pleadings and DIP budget	2.0
1-Dec	Kevin Pleines	Finalized DIP budget with input from counsel	1.2
1-Dec	Kevin Pleines	Discussed with management final DIP budget	0.8
1-Dec	John Policano	Participated on call with counsel, bidder representatives re: process / budget	0.6
1-Dec	John Policano	Evaluated DIP budget	0.8
2-Dec	Kevin Pleines	Conferenced with counsel related to professional fee accrual forecast	0.4
2-Dec	Kevin Pleines	Revised DIP forecast to include escrow payments	1.0
2-Dec	Kevin Pleines	Detailed critical amounts related to cash flow payments	0.5
2-Dec	John Policano	Participated on call with counsel re: DIP financing	0.1
2-Dec	John Policano	Reviewed DIP budget	0.8
2-Dec	John Policano	Participated on call with counsel re: Banc of California and DIP budget	0.3
3-Dec	John Policano	Prepared for call with counsel re: APA and DIP budget	1.3
3-Dec	John Policano	Participated on call with counsel re: APA and DIP budget	0.5
4-Dec	Kevin Pleines	Reviewed and detailed cash flow items	1.5
4-Dec	Kevin Pleines	Participated on call with CFO to discuss cash flow forecast	0.8
4-Dec	Kevin Pleines	Strategized with RPA on updates to cash flow forecast to include additional accruals	0.5
4-Dec	John Policano	Prepared for call with counsel re: APA and DIP budget	0.9
4-Dec	John Policano	Participated on call with counsel re: APA and DIP budget	0.6
5-Dec	Kevin Pleines	Participated in discussion with company related to inventory payments	0.7
5-Dec	Kevin Pleines	Updated budget to include accrued liabilities	2.2
5-Dec	Kevin Pleines	Reviewed and responded to questions on the DIP budget	0.7
5-Dec	Kevin Pleines	Reviewed DIP forecast	0.5
5-Dec	John Policano	Developed and reviewed DIP budget	0.7
6-Dec	John Policano	Review DIP budget	0.6
7-Dec	Chris Walker	Performed review of cash flow reporting materials	0.5
7-Dec	Kevin Pleines	Detailed and analyzed budgeted spend for week-ending 12/9	2.5
7-Dec	Kevin Pleines	Strategized with RPA team with respect to disbursements and variance testing	0.6
8-Dec	Kevin Pleines	Discussed and detailed vendor payments and budget implications	1.5
8-Dec	Kevin Pleines	Analyzed lien holder, foreign and other critical vendors	1.5

8-Dec	Kevin Pleines	Discussed and provided details of critical vendors & budget with the Company	1.2
8-Dec	Kevin Pleines	Reviewed DIP term sheet	0.5
9-Dec	Kevin Pleines	Analyzed potential updates to critical vendor forecast	1.8
9-Dec	Kevin Pleines	Analyzed potential updates 503b9 forecast	1.6
9-Dec	Kevin Pleines	Updated vendor analysis for other potential lien claimants	2.1
9-Dec	John Policano	Reviewed DIP Order and Term Sheet	0.3
11-Dec	Kevin Pleines	Drafted emails to Company with respect to planning	0.3
12-Dec	Kevin Pleines	Strategized with counsel with respect to updated DIP budget & inventory	0.4
12-Dec	Kevin Pleines	Strategized with RPA team with respect to updated DIP budget & inventory	0.1
12-Dec	Kevin Pleines	Prepared for and participated in discussion with counsel with respect to variance report	0.1
12-Dec	Kevin Pleines	Drafted and built variance report and framework	3.0
12-Dec	Kevin Pleines	Reviewed updated DIP documents	0.5
12-Dec	John Policano	Prepared for/participated on call w/counsel re: DIP budget/professional fees	0.6
13-Dec	Kevin Pleines	Updated initial DIP budget to reflect potential changes to DIP terms	1.5
13-Dec	Kevin Pleines	Refined draft variance report & framework	3.0
13-Dec	Kevin Pleines	Summarized draft variance report & reporting framework	1.2
13-Dec	Kevin Pleines	Updated draft variance report with inputs from the company	3.0
13-Dec	John Policano	Reviewed updated DIP budget	0.6
13-Dec	Chris Walker	Performed review of weekly cash flow reporting materials	1
14-Dec	Kevin Pleines	Revised variance report with inputs from the company	2.8
14-Dec	Kevin Pleines	Strategized with RPA team related to variance report	0.4
14-Dec	Kevin Pleines	Strategized with counsel related to variance report	0.4
14-Dec	Kevin Pleines	Strategized with company management related to cash flow reporting	1.0
14-Dec	Kevin Pleines	Strategized with company management related to vendor invoice tracking	1.8
14-Dec	Kevin Pleines	Performed initial analysis of accrued vendor payments	1.5
14-Dec	John Policano	Reviewed DIP Order and Term Sheet	0.3
14-Dec	John Policano	Reviewed DIP budget variance reporting	0.9
15-Dec	Kevin Pleines	Completed analysis of accrued vendor prepayments for ClubW	1.5
15-Dec	Kevin Pleines	Discussed DIP budget updates with counsel	0.3
15-Dec	Kevin Pleines	Discussed DIP budget updates with RPA team	0.4
15-Dec	Kevin Pleines	Strategized with company related to critical vendor tracking	1.0
15-Dec	Kevin Pleines	Diligenced post stay auto draw issues	1.0
15-Dec	John Policano	Reviewed communication re: DIP budget variance testing	0.1
16-Dec	Kevin Pleines	Diligenced vendor acct numbers for counsel	0.2
16-Dec	Kevin Pleines	Reviewed and discussed DIP fee assumptions with RPA team	1.2



16-Dec	Kevin Pleines	Diligenced vendors and prepetition amounts with management	3.0
16-Dec	John Policano	Review cash disbursement assumptions in DIP budget	0.4
17-Dec	Kevin Pleines	Revised DIP budget to incorporate changes to fee estimates	1.6
17-Dec	John Policano	Prepared for call with counsel re: DIP budget	0.4
17-Dec	John Policano	Participated on call with counsel re: DIP budget	0.5
18-Dec	John Policano	Communicated re: budget with counsel	0.2
19-Dec	Kevin Pleines	Analyzed and summarized initial DIP budget by debtor	1.0
19-Dec	Kevin Pleines	Detailed and summarized drivers behind required critical vendor spend within inventory	2.5
20-Dec	Chris Walker	Performed research and reviewed historical borrowing base certificates	2.5
20-Dec	Chris Walker	Researched and sent wind-down budget examples/templates	1.0
20-Dec	Kevin Pleines	Diligenced and updated inventory spend in DIP budget	2.8
20-Dec	Kevin Pleines	Updated G&A estimates in DIP budget	0.8
20-Dec	Kevin Pleines	Updated estimates for professional fee accruals in DIP budget	0.5
20-Dec	Kevin Pleines	Discussed and reviewed updates to the DIP budget with counsel	1.0
20-Dec	Kevin Pleines	Reviewed updated DIP budget with RPA team	0.6
20-Dec	Kevin Pleines	Strategized with counsel with respect to updated DIP budget	0.7
20-Dec	Kevin Pleines	Distributed updated DIP budget to lenders	0.1
21-Dec	Kevin Pleines	Reviewed and challenged updated DIP budget	1.0
21-Dec	Kevin Pleines	Diligenced items related to 1L questions related to DIP	1.0
21-Dec	Kevin Pleines	Updated proposed DIP budget to reflect negotiations with 1L professionals	1.5
21-Dec	Kevin Pleines	Strategized with counsel relative to interim DIP order and bid procedures approval	2.0
21-Dec	John Policano	Evaluated updated interim DIP draw required through January 6, 2023	0.4
21-Dec	John Policano	Reviewed critical vendor spend in DIP budget	0.3
21-Dec	John Policano	Participated on call with Debtor and DIP lender counsel	0.5
21-Dec	John Policano	Revised and reviewed updated interim DIP budget	0.6
21-Dec	John Policano	Participated on call with DIP lender re: payables and operating costs	0.8
21-Dec	John Policano	Prepared/reviewed DIP budget variance reporting	0.3
21-Dec	John Policano	Prepared/reviewed revised DIP budget	0.6
22-Dec	John Policano	Reviewed/determined payments scheduled to be made	0.4
27-Dec	John Policano	Prepared for/participated on call w/DIP lender reps re: cure costs, liabilities	1.1
28-Dec	Kevin Pleines	Prepared for and participated in inventory strategy discussion with the Company	1.2
28-Dec	Kevin Pleines	Updated and analyzed critical vendor and other spend relative to interim limits	2.1
28-Dec	Kevin Pleines	Updated and analyzed spend by categories relative to DIP budget	1.3
28-Dec	Kevin Pleines	Summarized and provided analysis of budget headroom to the company	0.5

29-Dec	Chris Walker	Reviewed weekly cash reporting materials	1.1
29-Dec	Kevin Pleines	Updated cash flow forecast for prior week's actual	2.0
29-Dec	Kevin Pleines	Diligenced and discussed relevant disbursements made in the prior week with the Company	0.6
29-Dec	Kevin Pleines	Updated DIP budget	1.9
29-Dec	John Policano	Updated/reviewed DIP budget variance report	0.2
31-Dec	John Policano	Evaluated financing, budget, and activity since inception	0.7
<b>DIP Budget/Credit Agreement and Cash Flow Reporting Total</b>			<b>106.4</b>

**D. Calls/Meetings with US Trustee and/or Staff**

7-Dec	Kevin Pleines	Compiled initial US Trustee information requests	1.9
8-Dec	Kevin Pleines	Responded to Company questions related to vendors	0.5
12-Dec	Kevin Pleines	Prepared for and participated on initial debtor interview prep session	0.5
12-Dec	Kevin Pleines	Prepared for and participated on initial debtor interview with UST's office	0.8
12-Dec	John Policano	Participated on call with counsel/company re: initial debtor interview	0.4
12-Dec	John Policano	Participated on call with US Trustee, counsel and company	0.9

**Calls/Meetings with US Trustee and/or Staff Total 5.0****E. Calls/Meetings with Company, Board, Counsel and/or Staff**

1-Dec	Kevin Pleines	Prepared for and participated on call with counsel to discuss budget relative to first day motions	0.2
1-Dec	John Policano	Participated on call with counsel re: process, current status and next steps	0.2
2-Dec	John Policano	Participated on group call to discuss planning and status update	0.4
2-Dec	John Policano	Participated on call with CEO re: status, process and next steps	0.5
4-Dec	Kevin Pleines	Participated in discussion with counsel with respect to first lien collateral	0.8
5-Dec	Kevin Pleines	Provided detail to counsel with respect to budget line items	1.0
6-Dec	John Policano	Participated on call with CEO re: status, process and next steps	0.4
7-Dec	Kevin Pleines	Participated in board update call with counsel, bankers and company	1.0
7-Dec	John Policano	Prepared for call with company and board re: APA and DIP budget	0.8
7-Dec	John Policano	Participated on call with Company and Board re: APA, sale process, budget	1.1
9-Dec	Kevin Pleines	Prepared for and participated on call with company and counsel related to APA schedules	0.5
9-Dec	Kevin Pleines	Prepared for and participated on call with company related to lien claimants	0.5
14-Dec	Kevin Pleines	Prepared for and participated in status update meeting with company and counsel	0.5
14-Dec	John Policano	Prepared for and participated on status update call with counsel and company	0.6
16-Dec	Chris Walker	Prepared for and participated on weekly update call	0.8
16-Dec	Kevin Pleines	Provided process update to company management	0.5

19-Dec	Chris Walker	Prepared for and participated on weekly update call	1.0
19-Dec	Kevin Pleines	Prepared for and participated on status call with counsel, company & RPA	0.5
19-Dec	John Policano	Prepared for and participated on status update call	0.4
20-Dec	Kevin Pleines	Prepared for and participated in status update with RPA team and counsel	0.6
21-Dec	Kevin Pleines	Prepared for and participated on update call with Company and counsel	0.2
21-Dec	John Policano	Participated on call with debtor CEO re: status update and process	0.4
23-Dec	John Policano	Participated in status update call with counsel and debtor	1.3
27-Dec	John Policano	Participated on call with debtor and counsel re: budget, process, next steps	0.5
27-Dec	John Policano	Participated on call w/counsel re: assumed liabilities/analysis, admin claims	0.5
28-Dec	Kevin Pleines	Prepared for and participated on call with company counsel with respect to liabilities	0.2

**Calls/Meetings with Company, Board, Counsel and/or Staff Total 15.4**

**F. Statements/Schedules and MOR's**

7-Dec	Chris Walker	Research and populate initial debtor interview materials on counsel dataroom	1.4
15-Dec	Kevin Pleines	Discussed SOFA & SOAL process with company and Epiq	0.4
20-Dec	Kevin Pleines	Prepared for and participated in discussion related of statements of assets and liabilities	0.4
23-Dec	Chris Walker	Prepared for and participated on call w/counsel re: Statements of Financial Affairs and Schedules of Assets and Liabilities	1.7
27-Dec	Kevin Pleines	Diligenced additional POs for inclusion in cure list	1.3
27-Dec	Kevin Pleines	Reviewed assumed liabilities and cure list with buyer and counsel	0.6
27-Dec	Kevin Pleines	Reviewed relevant POs for potential cure implications	3.0
28-Dec	Kevin Pleines	Reviewed and strategized with counsel, company and claims agent with regards to finalizing schedules and statements	1.5
28-Dec	Kevin Pleines	Reviewed and confirmed RPA fees for statements	0.3

**Statements/Schedules and MOR's Total 10.6**

**G. Preparation and Review of Bankruptcy Documents and Related Filings**

1-Dec	Chris Walker	Performed review of first day motions	0.8
1-Dec	John Policano	Review 1st day motion drafts	0.9
2-Dec	John Policano	Reviewed 1st day motions	0.7
6-Dec	Kevin Pleines	Reviewed materials and prepared for first day hearing	2.6
6-Dec	Kevin Pleines	Preparation for first day hearing	0.8
14-Dec	John Policano	Reviewed and prepared retention application	0.9
15-Dec	Chris Walker	Performed review of the docket/filings	0.6
15-Dec	John Policano	Reviewed and prepared retention application	0.9
16-Dec	John Policano	Reviewed docket and related case filings	0.4

21-Dec	Chris Walker	Reviewed docket/filings	0.5
21-Dec	Kevin Pleines	Reviewed filings ahead of hearing	1.5
21-Dec	John Policano	Reviewed UCC objection to bid procedures	0.3
22-Dec	Chris Walker	Performed review of bid procedures	1.2
22-Dec	Kevin Pleines	Reviewed documents and filing ahead of court hearing	2.0
23-Dec	Chris Walker	Reviewed docket/filings	0.6
23-Dec	John Policano	Reviewed motion re: procedures for professional fee reimbursement	0.6
27-Dec	John Policano	Reviewed revised draft Order re: RPA retention document	0.1
28-Dec	Chris Walker	Reviewed docket/filings	0.6
28-Dec	John Policano	Reviewed notice of assumption/assignment of executory contracts re: sale	0.4
28-Dec	John Policano	Reviewed updated docket	0.2
29-Dec	John Policano	Reviewed/finalized updated RPA retention order/address comments	0.2
<b>Preparation and Review of Bankruptcy Documents and Related Filings Total</b>			<b>16.8</b>

**H. Financial Review and Analysis**

1-Dec	Chris Walker	Performed review/analysis of comparable investment banker fees	1.1
5-Dec	Kevin Pleines	Analyzed cash flow for potential accrued liabilities at close	2.2
6-Dec	Kevin Pleines	Analyzed and summarized assumed liabilities versus funding need	1.0
8-Dec	Chris Walker	Performed review of November monthly financials	1.1
12-Dec	Kevin Pleines	Analyzed assumed liabilities at closing	1.6
13-Dec	Kevin Pleines	Prepared for and participated in discussion with counsel and company with respect to critical vendors	0.3
19-Dec	Chris Walker	Performed review of November financial information	0.7
19-Dec	Kevin Pleines	Prepared initial analysis of assumed liabilities	1.2
19-Dec	Kevin Pleines	Discussed and reviewed items needed for liability assumption analysis with company	2.8
20-Dec	Kevin Pleines	Crafted initial balance sheet summary to illustrate newco assumed liabilities	2.9
20-Dec	John Policano	Reviewed detail of debtor liabilities as of Nov. 30, 2022	1.3
21-Dec	John Policano	Analyzed inventory and receivable balances, value and realization	0.8
22-Dec	Kevin Pleines	Strategized and detailed initial assumed liability analysis with RPA team	1.7
23-Dec	John Policano	Reviewed updated liability analysis	0.4
26-Dec	Kevin Pleines	Analyzed and summarized pre-petition liabilities	1.4
26-Dec	Kevin Pleines	Analyzed and summarized assumed post-petition liabilities	2.1
26-Dec	Kevin Pleines	Summarized and details liabilities by entity	2.1
27-Dec	Chris Walker	Researched and prepared funded debt rollforward analysis	2.4
27-Dec	Kevin Pleines	Strategized with Counsel related to liability analysis	0.6
27-Dec	Kevin Pleines	Reviewed liability analysis with RPA team	0.5
27-Dec	Kevin Pleines	Updated liability analysis with inputs from counsel	3.0

27-Dec	Kevin Pleines	Reviewed assumed liabilities with counsel	0.6
27-Dec	Kevin Pleines	Updated liability analysis with Inventory Received Not Billed	1.5
28-Dec	Kevin Pleines	Strategized with RPA team on liability analysis	0.8
30-Dec	Kevin Pleines	Strategized with counsel with respect to assumed liabilities and budget	1.0
31-Dec	Kevin Pleines	Created liability check list	2.8
31-Dec	Kevin Pleines	Refined liability check list	2.7
<b>Financial Review and Analysis Total</b>			<b>40.6</b>

**I. Asset Sale Process**

1-Dec	Kevin Pleines	Prepared for and participated on call with stalking horse counsel	0.5
2-Dec	Chris Walker	Reviewed draft asset purchase agreement	1.1
2-Dec	Chris Walker	Prepared template for asset purchase agreement disclosure schedules	1.2
2-Dec	Kevin Pleines	Reviewed of language in APA related to assumed liabilities	0.5
2-Dec	Kevin Pleines	Reviewed and annotated APA	2.0
2-Dec	John Policano	Communicated re: APA	0.1
2-Dec	John Policano	Reviewed draft APA	2.8
3-Dec	Kevin Pleines	Participated in discussion with counsel with respect to assumed and excluded liabilities in APA	0.7
4-Dec	Chris Walker	Reviewed asset purchase agreement and summarized information requirements and disclosure schedules	2.5
5-Dec	Chris Walker	Performed review of dataroom vendor contracts and prepared summary	1.7
5-Dec	John Policano	Reviewed APA	1.9
6-Dec	Chris Walker	Prepared updates to the asset purchase agreement disclosure schedules	2.8
6-Dec	Kevin Pleines	Negotiated with company and buyer counsel with respect to liabilities	0.7
6-Dec	Kevin Pleines	Reviewed updated APA	0.5
6-Dec	John Policano	Review APA	0.3
7-Dec	Chris Walker	Performed review of investment banker datasite contracts and updates asset purchase agreement disclosure schedules	1.5
7-Dec	Chris Walker	Prepared updates to asset purchase agreement disclosure schedule	0.9
7-Dec	Kevin Pleines	Reviewed reps and warranties section of APA	0.5
7-Dec	John Policano	Reviewed required APA exhibits and schedules	0.4
8-Dec	Chris Walker	Prepared for and participated on a call w/counsel re disclosure schedules	0.8
8-Dec	Chris Walker	Prepared updates to disclosure schedules	0.9
8-Dec	Chris Walker	Researched prior matters for critical vendor script	0.9
8-Dec	Chris Walker	Prepared update to disclosure schedules	2.6
8-Dec	John Policano	Reviewed 8-k / press release	0.2
8-Dec	John Policano	Reviewed APA schedules and requirements	0.3
8-Dec	John Policano	Prepared for and participated on call with counsel re: APA schedules	0.4
9-Dec	Chris Walker	Prepared for and participated on call w/counsel re: disclosure schedules	0.7

9-Dec	Chris Walker	Performed updates/revisions to disclosure schedules	2.6
9-Dec	Chris Walker	Prepared for and participated on call w/counsel re: disclosure schedules	1.3
9-Dec	Chris Walker	Performed updates/revisions to disclosure schedule summary	2.9
9-Dec	Kevin Pleines	Reviewed & discussed with RPA team the APA schedule and checklist	0.8
9-Dec	John Policano	Prepared for and participated on call with counsel/company re: APA exhibits	0.4
12-Dec	Chris Walker	Prepared updates to disclosure schedules	2.7
12-Dec	Chris Walker	Prepared updates to disclosure schedules	1.2
13-Dec	Chris Walker	Prepared for and participated on call w/counsel re: disclosure schedules	1
13-Dec	Chris Walker	Performed review of disclosure schedule updates	1.5
13-Dec	Chris Walker	Prepared updates to disclosure schedules	2.4
13-Dec	John Policano	Prepared for and participated on call with counsel re: disclosure schedules	0.6
14-Dec	Chris Walker	Prepared for and participated on a call w/counsel re: disclosure schedules	0.9
14-Dec	Chris Walker	Performed review of disclosure schedules and prepared updates to same	1.6
14-Dec	Kevin Pleines	Prepared for and participated in discussion related to APA schedules	0.5
14-Dec	Kevin Pleines	Strategized and discussed analysis of accrued liabilities at closing	1.2
14-Dec	John Policano	Prepared for/participated on call -APA disclosure schedules w/counsel/debtor	0.6
14-Dec	John Policano	Reviewed communication re: APA disclosure schedules	0.2
15-Dec	John Policano	Reviewed communication re: APA disclosure schedules	0.1
15-Dec	John Policano	Analyzed transaction sources and uses of cash and consideration	0.3
15-Dec	John Policano	Developed analysis of sources / uses of cash and transaction consideration	0.4
19-Dec	Chris Walker	Performed review of updated disclosure schedules	1.2
20-Dec	Chris Walker	Performed update to contract listing	1.4
21-Dec	Chris Walker	Performed review of revised APA and disclosure schedules	1.9
21-Dec	Kevin Pleines	Prepared for and participated on initial call with stalking horse related to CV spend	0.5
21-Dec	John Policano	Reviewed sales process update presentation	0.4
21-Dec	John Policano	Analyzed liabilities to potentially be assumed	0.4
21-Dec	John Policano	Reviewed schedule of contracts to be assumed and rejected	0.3
21-Dec	John Policano	Reviewed APA disclosure schedules	0.3
22-Dec	Chris Walker	Researched and prepared summary of liabilities	2.9
22-Dec	John Policano	Reviewed redlined APA	0.6
23-Dec	Chris Walker	Prepared updates to Liabilities analysis	1.5
23-Dec	John Policano	Reviewed redlined assumed contract schedule	0.2
27-Dec	Chris Walker	Performed review of sources & uses template	0.8

28-Dec	Chris Walker	Performed review of assumed liabilities analysis	1.8
28-Dec	Chris Walker	Performed a review of cure schedule	0.8
28-Dec	Kevin Pleines	Developed and updated pro forma sources and uses	2.8
28-Dec	Kevin Pleines	Reviewed and revised pro forma sources and uses with RPA team	0.7
28-Dec	John Policano	Updated/reviewed proforma sources/uses of cash analysis	0.2
<b>Asset Sale Process Total</b>			<b>71.3</b>

**J. Attendance at Court Hearings or Depositions**

6-Dec	Chris Walker	Prepared for and participated on first day hearing	2.3
6-Dec	Kevin Pleines	Attended first day hearing	2.4
6-Dec	John Policano	Attend hearing	1.6
22-Dec	Chris Walker	Prepared for and participated in hearing	0.9
22-Dec	Kevin Pleines	Attended interim DIP and bid procedures hearing	1.0
22-Dec	John Policano	Participated in hearing re: sale/bid procedure, financing, budget, etc.	1.0
<b>Attendance at Court Hearings or Depositions Total</b>			<b>9.2</b>

**L. Case Administration**

8-Dec	John Policano	Reviewed calendar schedule of case critical dates	0.1
22-Dec	Chris Walker	Prepared fee application template	1.1
24-Dec	John Policano	Reviewed case related email communications and prepared work plan	0.7
27-Dec	Chris Walker	Prepared updates to fee application template	1.5
31-Dec	John Policano	Reviewed case related email communications and prepared work plan	0.2
<b>Case Administration Total</b>			<b>3.6</b>

**O. Contract Review and Analysis**

8-Dec	John Policano	Reviewed critical vendor agreement	0.3
8-Dec	John Policano	Reviewed and developed critical vendor communication	0.3
12-Dec	Kevin Pleines	Prepared for and participated on call with company, and professionals related to contract rejections	0.6
12-Dec	Kevin Pleines	Strategized with RPA team with respect to contract rejections	0.4
13-Dec	John Policano	Reviewed contracts to potentially reject	0.3
20-Dec	Kevin Pleines	Analyzed trade and new agreements for liability analysis	2.4
26-Dec	Kevin Pleines	Analyzed assumed contracts related to assumed liability analysis	2.9
27-Dec	Kevin Pleines	Strategized with Company and counsel related to potential contract rejections	0.5
27-Dec	Kevin Pleines	Reviewed and updated cure list and data for new contracts	2.9
27-Dec	John Policano	Reviewed updated cure costs schedule	0.4
28-Dec	John Policano	Continued review of updated cure cost schedules	0.1
28-Dec	John Policano	Communicated with counsel re: cure costs, assumed liabilities/analysis	0.3
<b>Contract Review and Analysis Total</b>			<b>11.4</b>

**P. Calls/Meetings or Response to Inquiries from UCC Advisors**

16-Dec	Kevin Pleines	Updated vendor analysis for UCC diligence	3.0
17-Dec	Kevin Pleines	Strategized with counsel with respect to DIP budget and UCC	1.1
17-Dec	Kevin Pleines	Finalized critical vendor data for UCC	0.6

18-Dec	Kevin Pleines	Reviewed DIP budget and notes ahead of call with UCC counsel	2.7
18-Dec	Kevin Pleines	Prepared for and anticipated on initial call with UCC counsel	0.5
18-Dec	John Policano	Prepared for call with UCC counsel re: DIP budget and sales process	0.6
18-Dec	John Policano	Participated on call with UCC counsel re: DIP budget and sales process	1.0
19-Dec	Kevin Pleines	Strategized with counsel related to vendor and committee issues	0.5
19-Dec	John Policano	Developed detail list of UCC Counsel requests to be addressed	0.6
19-Dec	John Policano	Developed and reviewed analyses re: creditors - critical, lien, 503(b)(9), etc.	1.3
20-Dec	Kevin Pleines	Prepared for and participated in call with UCC counsel	0.5
20-Dec	Kevin Pleines	Strategized with RPA team related to UCC	0.5
20-Dec	John Policano	Prepared for and participated on call with counsel re: call with UCC counsel	0.5
20-Dec	John Policano	Prepared for and participated on call with debtor and UCC counsel	1.0
21-Dec	Kevin Pleines	Updated proposed DIP budget to reflect negotiations with UCC	1.2
21-Dec	Kevin Pleines	Prepared for and participated on initial call with UCC FA	0.5
21-Dec	John Policano	Prepared for and participated on call with UCC FA	0.4
22-Dec	Kevin Pleines	Compiled and summarized proposed payments for the UCC	2.5
22-Dec	Kevin Pleines	Detailed and described historical inventory/CV payments for the UCC	2.8
22-Dec	Kevin Pleines	Liaised with UCC related to proposed payments for current week	0.5
23-Dec	Kevin Pleines	Summarized and explained planned inventory/CV payments for UCC FA	2.0
23-Dec	John Policano	Reviewed summary of critical vendor and other inventory payment for UCC	0.1
27-Dec	John Policano	Updated/reviewed liability analysis	0.5
27-Dec	John Policano	Reviewed proforma sources/uses of transaction and cash flows thru closing	0.4
28-Dec	Kevin Pleines	Detailed and discussed 13w budget to UCC advisors	0.9
28-Dec	John Policano	Continued development and review of updated liability analysis	0.3
29-Dec	Kevin Pleines	Updated and distributed variance report for lenders and UCC	1.4
29-Dec	Kevin Pleines	Diligenced and responded to questions from the UCC relative to salesforce pay structure	0.4
29-Dec	Kevin Pleines	Developed and summarized proposed inventory and CV spend for UCC	2.9
29-Dec	John Policano	Updated/reviewed inventory and critical vendor payments requested by UCC	0.7
29-Dec	John Policano	Updated/reviewed liability analysis, assumed liabilities, etc.	0.6
30-Dec	Kevin Pleines	Diligenced and responded to UCC questions related to budget	0.8
30-Dec	Kevin Pleines	Fulfilled diligence requests from UCC related proposed inventory payments	3.0
30-Dec	Kevin Pleines	Diligenced and provided responses to UCC questions on proposed inventory payments	2.8



30-Dec	John Policano	Participated on call with counsel re: liability analysis, etc.	0.5
30-Dec	John Policano	Prepared for call with counsel re: liability analysis, etc.	0.3
31-Dec	Kevin Pleines	Updated key vendor inventory and sales for UCC	2.9
31-Dec	John Policano	Continued review of updated liability analysis, cure costs, etc.	0.4
<b>Calls/Meetings or Response to Inquiries from UCC Advisors Total</b>			<b>43.2</b>

## **EXHIBIT D**

**Monthly Expense Summary  
December 1, 2022 through December 31, 2022**

<b>Category</b>	<b>Amount</b>
Airfare/Train	\$2,794.70
Auto/Taxi	\$784.50
Hotel	\$1,547.35
Meals	\$349.11
Telecom	\$117.65
<b>Total Expenses</b>	<b>\$5,593.31</b>

## **EXHIBIT E**

**Expense Summary During Compensation Period  
December 1, 2022 through December 31, 2022**

	<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Amount</b>
<b>Airfare/Train</b>				
	5-Dec	Kevin Pleines	Trains to/from Wilmington for Winc hearing	\$289.75
	13-Dec	Kevin Pleines	Flights to/from Los Angeles for work at Winc	\$1,863.20
	21-Dec	Kevin Pleines	Trains to/from Wilmington for Winc hearing	\$641.75
			<b>Airfare/Train Subtotal</b>	<b>\$2,794.70</b>
<b>Auto/Taxi</b>				
	5-Dec	Kevin Pleines	Car from train station to hotel in Wilmington	\$10.62
	6-Dec	Kevin Pleines	Car from hotel to train station in Wilmington	\$11.78
	6-Dec	Kevin Pleines	Car from train station after hearing Wilmington	\$29.79
	13-Dec	Kevin Pleines	Car to airport for trip to Los Angeles	\$264.52
	13-Dec	Kevin Pleines	Car from airport to Winc office	\$74.22
	13-Dec	Kevin Pleines	Car from Winc office to hotel in Los Angeles	\$23.95
	14-Dec	Kevin Pleines	Car to Winc office from hotel in Los Angeles	\$19.34
	15-Dec	Kevin Pleines	Car to airport from Winc office	\$32.17
	21-Dec	Kevin Pleines	Car to train station for trip to Wilmington for Winc hearing	\$39.04
	22-Dec	Kevin Pleines	Car to train station in Wilmington	\$9.67
	22-Dec	Kevin Pleines	Car from train station after Wilmington trip	\$26.88
	15-Dec	Kevin Pleines	Car from airport after trip to Winc	\$242.52
			<b>Auto/Taxi Subtotal</b>	<b>\$784.50</b>
<b>Hotel</b>				
	6-Dec	Kevin Pleines	Hotel in Wilmington for Winc hearing (one night)	\$328.90
	15-Dec	Kevin Pleines	Hotel in Los Angeles at Winc (two nights)	\$889.55
	22-Dec	Kevin Pleines	Hotel in Wilmington for Winc hearing (one night)	\$328.90
			<b>Hotel Subtotal</b>	<b>\$1,547.35</b>
<b>Meals</b>				
	5-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$5.20
	5-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$16.75
	5-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$62.00
	6-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$6.25
	6-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$52.00
	13-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$9.13
	13-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$5.24
	13-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$10.58
	14-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$22.95
	14-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$28.26
	15-Dec	Kevin Pleines	Meal while in Los Angeles at Winc	\$50.00

21-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$15.25
21-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$6.25
21-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$53.00
22-Dec	Kevin Pleines	Meal while in Wilmington for Winc hearing	\$6.25

**Meals Subtotal \$349.11**

**Telecom**

1-Dec	Chris Walker	Cell phone allocation for December	\$50.00
26-Dec	Kevin Pleines	Telecom charges related to Winc	\$67.65

**Telecom Subtotal \$117.65**

**Expenses Total \$5,593.31**